



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

MEMBER
First District

BRAD SHERMAN
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.
Third District, San Diego

MATTHEW K. FONG
Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

BURTON W. OLIVER
Executive Director

No. 94/71

December 21, 1994

TO: COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES

Value of Timberland

The State Board of Equalization, on December 7, 1994, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On March 1, 1995, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I.....\$242	Site I.....\$173	Site I.....\$133
Site II.....\$198	Site II.....\$127	Site II.....\$93
Site III.....\$173	Site III.....\$107	Site III.....\$73
Site IV.....\$150	Site IV.....\$79	Site IV.....\$52
Site V.....\$48	Site V.....\$42	Site V.....\$29

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions, please direct them to the undersigned at (916) 445-6964.

Sincerely,

William B. Jackson

William B. Jackson, Chief
Timber Tax Division

WBJ:pb